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Based on Form PTO-1082

11-26-01

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ATTY. DOCKET NO.: M1971-105

THE COMMISSIONER OF PATENTS AND TRADEMARKS
 Washington, D.C. 20231
 BOX: PATENT APPLICATION

EXPRESS MAIL LABEL NO. EL 754153088 US

MAIL DATE: May. 6, 2001
 BY: Margaret Goldstein
M. Goldstein

JC971 09/992540 11/06/01

Sir:

37 CFR 1.53(b) UTILITY PATENT APPLICATION TRANSMITTAL

Inventor(s): Naoki TAKIZAWA, Hiroyuki UWAZUMI, Takahiro SHIMIZU and Tadaaki OIKAWA

Title: MAGNETIC RECORDING MEDIUM AND MANUFACTURING METHOD THEREFORE

Enclosed are:

- [X] Specification (25 pages), including Abstract and 16 claims.
 [X] 2 sheets of drawing containing 4 Figure (Formal).
 [] Declaration/Power of Attorney
 [X] This application is filed pursuant to 37 CFR §1.53(b). The Declaration will be filed pursuant to 37 CFR §1.63.
 [] Assignment and PTO-1595 Cover Sheet
 [] A Verified Statement to Establish Small Entity Status Under 37 CFR 1.9 and 37 CFR 1.27
 [X] IDS and Form PTO-1449 with three references.
 [] Preliminary Amendment Under MPEP 506 to reduce filing fees.
 [X] Certified copy of Priority Document(s) for 35 USC 119 priority claim: JAPAN 2000-342486 filed 11/09/00.

The filing fee has been calculated as shown below:

	(Col. 1)	(Col. 2)
FOR:	NO. FILED	NO. EXTRA *
BASIC FEE		
TOTAL CLAIMS	16 - 20 =	*
INDEP CLAIMS	5 - 3 =	* 2
<input checked="" type="checkbox"/> MULTIPLE DEPENDENT CLAIM PRESENTED		
<input checked="" type="checkbox"/> LATE FILING OF DECLARATION		
<input checked="" type="checkbox"/> ASSIGNMENT RECORDATION FEE		

* If the difference in Col. 1 is less than zero, enter "0" in Col. 2

SMALL ENTITY		OTHER THAN SMALL ENTITY	
RATE	Fee	RATE	Fee
	\$ 370		\$ 740
X 9 =	\$	X 18 =	\$
X 42 =	\$	X 84 =	\$ 168
+ 135 =	\$	+ 270 =	\$
+ 65 =	\$	+ 130 =	\$ 130
+ 40 =	\$	+ 40 =	\$ 40
TOTAL	\$	TOTAL	\$1078

[X] The filing fee will be paid with our Response to Missing Parts of Application.

[] Please charge my Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed.

[] A check in the amount of \$ _____ to cover the filing fee and assignment recordation fee is enclosed.

[] The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 13-4550 :

[] Any additional fees required under 37 CFR 1.16 and 1.17.

Respectfully submitted,

Andrew F. Young, Reg. No. 44,001
 MORRISON LAW FIRM
 145 North Fifth Avenue
 Mt. Vernon, New York 10550
 (914) 667-6755

Dated: